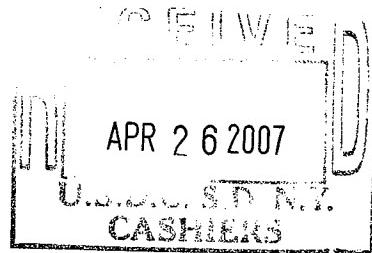


Judge McMahon**07 CV 3341**

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

JFP TOURING, LLC,

Civil Action No.:

Plaintiff,

**DEFENDANT'S STATEMENT PURSUANT
TO FED. R. CIV. P. 7.1(b)**

-against-

POLK THEATER, INC.,

Defendant.

Defendant, Polk Theatre, Inc., hereby makes the following corporate disclosures pursuant to Federal Rule of Civil Procedure 7.1(b).

1. The following are parent corporations of Polk Theatre, Inc.: None.
2. The following publicly-held companies own ten percent or more of Polk Theatre, Inc.: None.

Dated: April 26, 2007

Respectfully submitted,

FORD & HARRISON LLP

By: 

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CERTIFICATE OF SERVICE

I hereby certify that on this day a true and correct copy of the foregoing Defendant's Statement Pursuant to Fed. R. Civ. P. 7.1(b) has been served by Hand Delivery:

Leslie H. Ben-Zvi, Esquire
1790 Broadway – 10th Floor
New York, NY 10019
Attorneys for JFP Touring, LLC



Elana Gizaad (EG-4212)

Dated: April 26, 2007

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